

REVENUE DEPARTMENT[701]

Adopted and Filed

Pursuant to the authority of Iowa Code chapter 17A and section 453B.2, the Department of Revenue hereby adopts amendments to Chapter 91, "Administration of Marijuana and Controlled Substances Stamp Tax," Iowa Administrative Code.

Notice of Intended Action was published in IAB Vol. XXXI, No. 18, p. 1881, on February 25, 2009, as **ARC 7593B**.

These amendments reflect that the Department sells four different tax stamps and imposes four different tax rates for controlled substances and correct an Iowa Code reference.

These amendments are identical to those published under Notice of Intended Action.

These amendments will become effective May 27, 2009, after filing with the Administrative Rules Coordinator and publication in the Iowa Administrative Bulletin.

These amendments are intended to implement Iowa Code chapter 453B.

The following amendments are adopted.

ITEM 1. Amend rule **701—91.2(453B)**, first unnumbered paragraph, as follows:

The director shall offer for sale ~~three~~ four different stamps: (1) a stamp for a substance consisting of or containing marijuana, (2) a stamp for taxable substances other than marijuana which are sold by weight, ~~and~~ (3) a stamp for taxable substances other than marijuana which are not sold by weight, and (4) a stamp for each unprocessed marijuana plant. Each package or container which contains a taxable substance must have a stamp affixed to it. The stamps will be issued in denominations requested by the purchaser so long as the minimum purchase price for a single stamp purchase transaction is \$215 or more. In addition, the denomination of individual stamps cannot be less than the price for ten dosage units, multiples of ten dosage units, one whole gram, or multiples of one gram even if the stamp will be affixed to a package containing less than ten dosage units or multiples thereof, or only a portion of one gram or multiples thereof.

ITEM 2. Amend rule 701—91.3(453B), introductory paragraph, as follows:

**701—91.3(453B) Refunds pertaining to unused stamps.** At any time up to 30 days after the expiration date as indicated on the stamp, any unused stamp may be returned to the department and a refund requested in accordance with Iowa Code section ~~422.73(2)~~ 422.73(1) and rules promulgated thereunder.

[Filed 4/3/09, effective 5/27/09]

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EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 4/22/09.